



2024 TAX RATE / FY2025 BUDGET PLANNING CALENDAR

Polk County, Texas

*Bold type denotes meetings/hearing requiring Commissioners Court notice/attendance

March 1	All Depts.	Budget packets are distributed to Departments for preparation of new budget request.
April 1	All Depts.	Budget Requests Due (submitted to County Judge)
April 8-12 & April 22-25	County Judge / All Depts.	Budget planning meetings held with individual Officials & Department Heads
April 29	PCAD	Provide Preliminary Tax Roll Values
April 23	Comm. Court	(Reg Sess) Discussion of FY2025 Budget development
May 28	Comm. Court	(Reg Sess) Discussion of FY2025 Budget development
June 25	Comm. Court	BUDGET WORKSHOP (following Court's business agenda) <ul style="list-style-type: none"> * Discuss proposed salaries, expenses and allowances of Elected Officials for FY2025 * Discuss Capital Purchase Projection Listing
(by) July 15	County Judge	* Written notices provided to elected officials of proposed salary & personal expenses
(by) July 25	PCAD	Chief Appraiser delivers certified appraisal roll and estimated values under protest.
	Tax A/C	Tax Assessor Collector certifies anticipated collection rate & provides "actual" tax liability on freeze accounts for County Judge's use in preparation of proposed budget.
(by) July 25	County Judge / Auditor	Information and Schedules provided to Tax Assessor for Tax Rate calculation.
July 23	Comm. Court	Vote to publish proposed increase in salaries of elected county & precinct officers <ul style="list-style-type: none"> * Vote to approve Capital Purchase Projection Listing * Receive OR Schedule Special Meeting (8/5/2024) to Receive No New Revenue & Voter Approval Tax Rates & vote on proposed tax rate * Schedule public hearings for Tax Rate & Budget Adoption (August 13, 2024)
	Tax A/C	Provide No New Revenue (Effective) & Voter Approval (Rollback) Tax Rate calculations to Commissioner Court & for publication/posting.

	Comm. Court	<p>Discuss proposed tax rate:</p> <p>[1] If proposed rate does not exceed Voter Approval rate or No-New-Revenue rate (the lower), announce meeting at which the rate will be adopted (8/13/2024 -10am)</p> <p>[2] If proposed rate exceeds Voter Approval rate or No-New-Revenue rate (the lower), take record vote to place a proposal to adopt specified rate on agenda of future meeting (8/13/2024 -10am) and schedule public hearing on proposed rate (8/13/2024 at 10am).</p>
(by) July 31	County Judge *	Proposed Budget filed with County Clerk for public inspection.
Jul. 29 (for publication 8/1)	County Judge	<p>Publish "Notice of Elected Officials' Salaries, Expenses & Allowances Proposed to Be Increased" (before the 10th day preceding the meeting to set said amounts on 8/13/2024) in Enterprise & Website</p> <p>* Publish Notice of Public Hearing on Budget (between 10-30 days preceding 8/13/2024 meeting) in Enterprise & Website</p>
August 5 (if needed)	Comm. Court	BUDGET WORKSHOP (special meeting IF NEEDED) to receive No New Revenue & Voter Approval tax rate calculations and make any necessary adjustments to the proposed budget
Aug. 5 for publication 8/8	Tax A/C	(If applicable) Publish quarter-page "Notice of Public Hearing on Tax Increase" at least five days prior to hearing (8/13/2024 at 10am in Commissioners Courtroom – Regional Health Building) - and post on County website
August 13	Comm. Court	<p>PUBLIC HEARING ON PROPOSED TAX RATE</p> <p>PUBLIC HEARING ON PROPOSED BUDGET</p> <p>REGULAR MEETING - Set Elected Officials Salaries/Expenses/Allow for FY2025 and notify Officials of amounts, as set.</p> <p>* Adopt FY2025 Budget</p> <p>* (if applicable, hold separate vote to ratify the property tax increase reflected in the adopted budget.)</p> <p>* Adopt Order Setting 2024 Tax Rate (Motion to adopt Order must comply with statutory language and order must include statutory statement/s, if applicable) [26.05 (b)(1)(2), Tax Code]</p>
(by) August 18	County Judge	File Adopted Budget with County Clerk / County Auditor / website
Sept 5	All Departments	PAF's due for FY25 Personnel changes (CC 9/10/2024 for 9/23/2024 pay period start)
October 1		Start of New Fiscal Year/Budget